



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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WENDY L. WATANABE
AUDITOR-CONTROLLER

February 5, 2013

TO: Department Heads

FROM: Wendy L. Watanabe
Auditor-Controller

A handwritten signature in cursive script, reading "Wendy L. Watanabe", is written over the printed name and title.

SUBJECT: **INTERNAL CONTROL CERTIFICATION PROGRAM (ICCP) FOR
FISCAL YEAR 2012-2013**

County Code Section 2.10.015 requires each County department to review and evaluate their internal controls annually. The County Code also requires each department head to submit a letter to the Auditor-Controller certifying that they have completed the internal control evaluation accurately, by May 15th of each year.

The ICCP is a set of internal control worksheets/questionnaires based on the control requirements in the County Fiscal Manual (CFM). It is the tool departments are required to use to evaluate their internal controls. Implementing and maintaining proper internal controls is essential to safeguard County assets, provide accurate financial records, ensure compliance with County and departmental policies, and promote efficient and effective operations. Many of the internal control deficiencies noted in our ongoing compliance audits of County departments (e.g., payroll/personnel audits, etc.) could have been identified and corrected by the departments if they had completed the ICCP properly.

The ICCP worksheets for Fiscal Year (FY) 2012-13 are based on the 2013 CFM, which includes updated internal control requirements. My staff will provide copies of the ICCP worksheets, lead pages, and specific instructions for completing the ICCP to your department's ICCP coordinator. As indicated in the instructions, the completed FY 2012-13 ICCP and Fiscal Compliance Certification letter are due by May 15, 2013, and may be submitted electronically to ICCP@auditor.lacounty.gov, or the documents can be written to a CD-R and mailed to:

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Department of Auditor-Controller
Audit Division
350 S. Figueroa Street, 8th Floor
Los Angeles, CA 90071
Attention: Ms. Jeannette Torres

If you or your staff have any questions or concerns, please contact Ken Van Orden at (213) 253-0160 or kvanorden@auditor.lacounty.gov.

WLW:JLS:RGC:MP

c: Administrative Deputies
Audit Committee
Departmental ICCP Coordinators